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May 24, 2004

BY HAND

Marlene H Dortch
Secretary
Federal Communications Commission
Office of the Secretary
c/o Natek, Inc.,
236 Massachusetts Avenue, N.E
Suite 110
Washington, DC 20002

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FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

Re: Docket No. 04-173; Supplement to Application for Transfer of Control of Assets; Matrix Telecom Inc. and International Exchange Communications, Inc.

Dear Ms Dortch.

On April 28, 2004, this firm filed an Application for Authority Pursuant to Section 214 of the Communications Act of 1934, as Amended, to Transfer Control of Assets of an Authorized International and Domestic Carrier ("Application") on behalf of Matrix Telecom Inc. ("Matrix"), requesting authority to transfer control of certain assets of International Exchange Communications, Inc. ("IECom"). Matrix hereby requests that the Application be amended in order to include the following supplemental information.

After reviewing the Application, FCC Staff requested that Matrix provide information with respect to a) the status of IECom under the bankruptcy proceeding; b) whether or not Matrix Acquisition Corp., Platinum Equity, LLC or Tom Gores owns any additional telecommunications companies and, if so, an explanation as to the nature of their affiliation with Matrix, and c) the date on which customers would be transferred to Matrix.

With respect to the first question, IECom is still considered a "debtor-in-possession" under the bankruptcy proceeding

With respect to the second question, this firm has been informed that neither Matrix Acquisition Corp. nor Tom Gores own any additional telecommunications companies. We have additionally been informed that Platinum Equity, LLC does additionally own Claricom

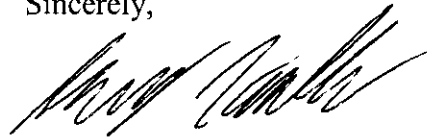
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Networks, Inc. which offers international, domestic interstate and domestic intrastate services.

With respect to the third question, the transfer of customers from IECOM to Matrix has not yet occurred. Matrix and IECOM have delayed the customer transfer beyond the original scheduled date of April 15, 2004 to allow for all regulatory approvals to be obtained. No customers will be transferred until such regulatory approvals are obtained, however, the transfer shall be made as soon thereafter as practicable.

An original and four (4) copies of this amendment are enclosed herewith. Please file stamp and return the extra copy of this filing in the self addressed, stamped envelope unclosed for this purpose. Questions regarding this filing should be directed to the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "Gregory E. Kunkle", written in a cursive style.

Thomas K. Crowe
Gregory E. Kunkle
Counsel for Matrix Telecom, Inc.